

Caddo Parish Fire District #2

REPORT ON COMPILATION OF FINANCIAL STATEMENTS

AS OF AND FOR THE

YEAR ENDED DECEMBER 31, 2017

AGEE & AGEE, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Caddo Parish Fire District #2
4305 North Lakeshore Drive
Shreveport, La. 71107

Management is responsible for the accompanying financial statements of Caddo Parish Fire District #2 which comprises the Statement of Assets, Liabilities, and Fund Balances - Cash Basis of the Bond Fund as of December 31, 2017 and the Statement of Revenue and Expenses - Cash Basis of the Bond Fund for the current month and twelve months then ended, in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Service promulgated by the Accounting and Review Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's assets, liabilities, revenue, expenditures, and fund equity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Caddo Parish Fire District #2.

March 27, 2018


Agee & Agee PC

Caddo Parish Fire District #2
Statement of Assets, Liabilities, and Fund Balance
Bond Fund
(Cash Basis)
December 31, 2017

ASSETS

Current Assets		
Bond Acct-Capital 1623	\$	104,766.48
Total Current Assets		104,766.48
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Due from Bond		210,000.00
Total Other Assets		210,000.00
Total Assets	\$	314,766.48

LIABILITIES AND FUND BALANCE

Current Liabilities		
Deferred Income	\$	1,090.82
Series 2003 Bond Pay-Current		30,000.00
Total Current Liabilities		31,090.82
Long-Term Liabilities		
Series 2003 Bond Payable		180,000.00
Total Long-Term Liabilities		180,000.00
Total Liabilities		211,090.82
Fund Balance		
Fund Balance		110,391.36
Net Income		(6,715.70)
Total Fund Balance		103,675.66
Total Liabilities & Fund Balance	\$	314,766.48

Caddo Parish Fire District #2
Statement of Revenues and Expenses
Bond Fund
(Cash Basis)
For the Twelve Months Ending December 31, 2017

	Current Month	Year to Date
Revenues		
Tax - Public Improve Bond	0.00	33,925.13
Interest/Penalties from Taxes	0.00	976.64
Interest Income	4.83	77.61
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Total Revenues	4.83	34,979.38
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Expenses		
Legal Fees	0.00	(88.00)
Accounting Fees	0.00	500.00
Sheriff- Pension Contribution	0.00	864.36
Bank Service Charge	0.00	53.72
Bond Payments (Bond A/C)	0.00	30,000.00
Bond Interest Expense	0.00	9,865.00
Bond Fund Expense	0.00	500.00
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Total Expenses	0.00	41,695.08
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Net Income	\$ 4.83	\$ (6,715.70)
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Caddo Parish Fire District No 2 Note: This schedule is required for all local auditees, including quasi-public entities.

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended December 31, 2017

This schedule will be included in the audit report as supplementary information.

Please note that this example schedule is not inclusive of all types of compensation paid and should be amended, as necessary, to disclose all applicable payments.

Agency Head Name: Ed Angel

Purpose	Amount
Salary	0
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses*	0
Special meals	0

Caddo Parish Fire District No 2 has no employees as it merged operations with Caddo

Parish Fire District No 1 effective January 1, 2011

*an example of an unvouchered expense would be a travel advance

Note: If the agency head served part of the fiscal year, indicate how many months were served, and include information on all agency heads who served during the fiscal year.